IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL LODGING NO.2256 OF 2006

The Commissioner of
Income-tax-11 ...Appellant

Vs.

M/s.Raj Kanwar ...Respondent

Mr. A.D. Kango, for the Appellant.
Mr. A.R. Singh, for Respondent.

CORAM : F.I. REBELLO &
R.S. MOHITE, JJ.
DATED : 17TH DECEMBER 2007

P.C.

. The Appeal was filed on the following question of law:-

"(a) The substantial question of law is whether in the facts and circumstance, of the case and in law, correct interpretation of Section 80IB of the I.T. Act, whether the film production feature film is an industrial undertaking."

The same has been covered by the judgment of this Court in Commissioner of Income Tax vs. D.K. Kondke, 192 I.T.R. 128. Considering the same the question as framed would not arise. Consequently Appeal dismissed.

(R.S.MOHITE, J.) **(F.I. REBELLO, J)**